

UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

In Re:

Dan Ringo

Case No. 19-54665

Chapter 13

Hon. Maria L. Oxholm

Debtor

_____ /

STIPULATION TO ALLOW THE INTERNAL REVENUE SERVICE TO FILE
LATE CLAIMS

Now comes Dan Ringo through his attorney, Kimberly Ross Clayson, and Internal Revenue Service through its attorney, Kevin Erskine and hereby stipulate to the entry of the order attached as Exhibit 1 for the reasons set forth below:

1. The Debtor filed his petition for bankruptcy under Chapter 13 of the Bankruptcy Code on October 15, 2019.
2. The Internal Revenue Service (IRS) was not initially listed to receive notice of the Debtor's Petition.
3. The Debtor and the IRS agree that it would be beneficial to the Debtor to allow the IRS to file late claims for pre-petition tax liabilities for which it is entitled to priority treatment pursuant to 11 U.S.C. §507(a)(8).

4. Debtor has amended his schedules to reflect the IRS priority claim and the debt should be paid in accordance with the chapter 13 plan.

5. The Debtor and the IRS agree that the IRS shall file its proof of claim within 30 days of entry of the attached order allowing the late filed claim.

Stipulated and agreed to by:

/s/ Kevin Erskine
Kevin Erskine, P69120
Attorney for Internal Revenue Service
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Detroit MI, 48226
(313) 226-9610

/s/ Kimberly Ross Clayson
Kimberly Ross Clayson, P69665
Attorney For Debtors
Maxwell Dunn, PLC
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/s/ Tammy L. Terry
Tammy L. Terry, Trustee
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Detroit, MI 48226
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Debtors.

ORDER TO ALLOW THE INTERNAL REVENUE SERVICE TO FILE LATE
CLAIMS

THIS CAUSE has come before the Court on the stipulation of Debtors, Dan Ringo, and The Internal Revenue Service. This Court, having reviewed the stipulation and having determined that entry of this Order is appropriate under the circumstances of this case, and being otherwise fully advised in the premises, it is hereby

ORDERED AND ADJUDGED that the Internal Revenue Service shall be allowed to file a pre-petition claim in the above matter within 30 days of this order. The claim shall be treated as if they were timely filed.